

EXHIBIT B



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February 27, 2025

VIA ELECTRONIC MAIL

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RE: *In re Big Lots, Inc.*, Case No. 24-11967 (Bankr. D. Del.)

Notice of Filing of Twelfth Post-Closing Designation Notice [Doc 2084]
(the "Notice")

Big Lots Store No. 4691, 416 Southbridge St., Auburn, MA 01501 (the
"Premises")

February 27, 2025

Page 2 of 3

Dear Counsel,

This firm represents Kin Properties, Inc., as managing agent, and Esan LLC and Alisan LLC (collectively, the “Landlord”), as landlord of the above-referenced Premises. In connection with the proposed assumption and assignment to TT&L Realty (“TT&L”) of the lease (“Lease”) for the Premises as set forth in the Notice, please provide the following information, as well as any further or additional information the Debtor and TT&L intend to or may provide to demonstrate adequate assurance of future performance under the Lease.

The following requests are without prejudice to Landlords’ right to seek further information related to the proposed assumption and assignment, including through formal discovery requests.

- (i) The legal name of TT&L and its state of incorporation/organization, and an organizational chart identifying each of TT&L’s affiliates and corresponding state(s) of incorporation/organization (for purposes of these requests, “affiliates” means any entity that controls, is controlled by, or is under common control with, TT&L).
- (ii) the proposed name under which TT&L intends to operate the location;
- (iii) audited financial statements and annual reports for TT&L for the past five (5) years, including all supplements or amendments thereto;
- (iv) cash flow projections for TT&L, all cash flow projections for the Lease, and any financial projections, calculations and/or proformas prepared in contemplation of purchasing the Lease and operating the Premises as an arcade and family entertainment center;
- (v) TT&L’s most recent business plan, including without limitation any business plan for TT&L’s proposed intended use of the Premises as an arcade and family entertainment center;
- (vi) A description of all commercial and residential real estate owned, operated or managed by TT&L Realty, or any affiliate or principal of TT&L Realty, from and after August 12, 2016;
- (vii) all documents and other evidence of TT&L’s experience operating retail locations and experience operating a location similar to TT&L’s intended use of the Premises as an arcade and family entertainment center;
- (viii) all applicable permits and approvals sought or obtained to operate the proposed use of the Premises under Auburn zoning regulations, including without limitation any special use permits for the operation of an arcade and family entertainment center;

February 27, 2025

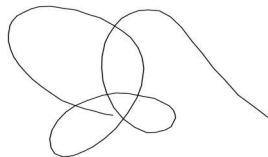
Page 3 of 3

- (ix) any franchise agreements related to the proposed intended use of the Premises as an arcade and family entertainment center;
- (x) evidence of insurance required for the proposed intended use of the Premises as an arcade and family entertainment center;
- (xi) the CVs of the principals of TT&L, including without limitation Timothy Johnson, Lee Morse and Nate Sobiech;
- (xii) verified personal financial statements for the principals of TT&L, including without limitation Timothy Johnson, Lee Morse and Nate Sobiech; and
- (xiii) the name and contact information for TT&L's attorney for purposes of the scheduling of depositions and other discovery in connection with the proposed assumption and assignment of the Lease.

Landlord expressly reserves all rights in connection with the proposed assumption and assignment of the Lease.

Your prompt attention to this matter is appreciated.

Very truly yours,

A handwritten signature in black ink, consisting of a series of loops and a trailing line, representing the name Jeffrey Rhodes.

Jeffrey Rhodes

cc: Ericka Johnson, Esq. (via electronic mail)